

REVENUE DEPARTMENT[701]

Notice of Intended Action

Twenty-five interested persons, a governmental subdivision, an agency or association of 25 or more persons may demand an oral presentation hereon as provided in Iowa Code section 17A.4(1)“b.”

Notice is also given to the public that the Administrative Rules Review Committee may, on its own motion or on written request by any individual or group, review this proposed action under section 17A.8(6) at a regular or special meeting where the public or interested persons may be heard.

Pursuant to the authority of Iowa Code section 421.14, the Department of Revenue hereby gives Notice of Intended Action to amend Chapter 72, “Examination and Certification of Assessors and Deputy Assessors,” Iowa Administrative Code.

The proposed amendment eliminates the right of persons who have taken the assessor or deputy assessor examination to review their examinations within 60 days after the date of the administration of the examination. Under the current rule, any persons who have taken the examination may, after presenting proper identification, review their examinations in the office of the Department’s Property Tax Division within 60 days after the date the examination was administered. The Legislature recently charged the Department with reviewing the assessor examination and certification process as outlined in 2017 Iowa Acts, House File 478. As part of that review process, the Department determined that allowing a review of the examination has contributed to undermining its effectiveness. The Department has decided to rescind the privilege of reviewing the examination after it has been administered and, accordingly, rescinds the subrule allowing such review.

Any interested person may make written suggestions or comments on this proposed amendment on or before August 8, 2017. Such written comments should be directed to Legal Services, Iowa Department of Revenue, Hoover State Office Building, P.O. Box 10457, Des Moines, Iowa 50306. Persons who want to convey their views orally should contact Legal Services, Department of Revenue, at (515)725-2294 or at the Department of Revenue offices on the fourth floor of the Hoover State Office Building.

Requests for a public hearing must be received by August 8, 2017.

After analysis and review of this rule making, the Department finds that this amendment will have no fiscal impact.

Any person who believes that the application of the discretionary provisions of this amendment would result in hardship or injustice to that person may petition the Department for a waiver of the discretionary provisions, if any, pursuant to rule 701—7.28(17A).

After analysis and review of this rule making, the Department finds that no negative impact on jobs exists.

This amendment is intended to implement Iowa Code section 441.5.

The following amendment is proposed.

Rescind and reserve subrule **72.2(6)**.